

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.10.2018

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.28305 of 2018

in

W.M.P.Nos.33010, 33016 & 33021 of 2018

M/s.Poomer Hosieries

Represented by its Partner

Mr.Palanisamy

..Petitioner

vs.

1.The State of Tamil Nadu

Represented by the Secretary to Government
Commercial Taxes Department
Fort St.George,
Chennai-600 001.

2.The Principal Commissioner & Commissioner of

Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005.

3.The Assistant Commissioner (CT)

Bazaar Circle
Tiruppur.

4.The Commissioner

Commercial Taxes Department
Kumaran Road,
Tiruppur.

.. Respondents

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the 2nd respondent in the impugned letter No.CC4/678/2012 dated 31.05.2018 and quash the circular dated 31.05.2018 issued therein and further direct the 2nd to 4th respondents herein to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioner herein for their purchases of High Speed Diesel Oil effected from the supplier in other State.

For Petitioner : Mr.J.R.Prabhakaran

For Respondent : Mr.Master Ganesh
Government Advocate (Tax)

O R D E R

Mr.Master Ganesh, learned Government Advocate (Tax) takes notice for the respondents. By consent of the parties, the main writ petition is taken up for final disposal at the admission stage itself.

2. The petitioner is aggrieved against the proceedings of the second respondent dated 31.05.2018 and consequently, seeking a direction to the respondents 2 to 4 to issue "C" declaration forms under the Central Sales Tax Act, 1956 to the petitioner for their purchases of High Speed Diesel Oil effected from the supplier in other State.

3. Challenging the very same impugned proceedings, several other writ petitions were filed before this Court and the same was disposed of by a common order dated 26.10.2018 in W.P.Nos.19458 to 19460 of 2018 etc. batch, by setting aside the above said proceedings.

4. Accordingly, this writ petition is also allowed and the impugned proceedings is set aside. Consequently, the respondents are directed to permit this petitioner to download 'C' form, as has been done in the past for the purpose of purchasing petroleum products against the issuance of 'C' declaration forms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mk

1.The Secretary to Government
State of Tamil Nadu
Commercial Taxes Department
Fort St.George,
Chennai-600 001.

WEB COPY

2.The Principal Commissioner & Commissioner of
Commercial Taxes
Ezhilagam, Chepauk
Chennai-600 005.

3.The Assistant Commissioner (CT)
Bazaar Circle
Tiruppur.

4.The Commissioner
Commercial Taxes Department
Kumaran Road,
Tiruppur.

+1 cc to Mr.J.R.Prabhakaran, Advocate Sr.No.74976

+1 cc to The Special Government Pleader(Taxes), SR.No.74505

W.P.No.28305 of 2018

VBA(CO)
CSL/27.11.2018



WEB COPY